

EXHIBIT 16

From: sabrina <sabrina@haiyanwoodworking.com>
Sent: Sunday, March 29, 2020 1:11 AM
To: Kim Surber <KSurber@cabinetstogo.com>
Cc: Alex Hughes <ahughes@cabinetstogo.com>; '郑伟' <vivian@haiyanwoodworking.com>; Jill Witter <jwitter@parkstm.com>; Sara Valencia <sara.v@cabinetstogo.com>
Subject: 答复: Entry Level Cabinet Samples

Dear Kim,

The sample only for confirm the structure and color, so the sample is made in China. But all the official orders in the future will be produced by the factory in Malaysia.

Sabrina Lee
Qingdao Haiyan Drouot

发件人: Kim Surber [mailto:KSurber@cabinetstogo.com]
发送时间: 2020年3月29日 1:57
收件人: 李蕾
抄送: Alex Hughes; 郑伟; Jill Witter; Sara Valencia
主题: Re: Entry Level Cabinet Samples

Sabrina-

Where were the cabinets made for this order?

Sent from my iPhone

On Mar 28, 2020, at 12:48 PM, 李蕾 <sabrina@haiyanwoodworking.com> wrote:

Dear Kim,

Please don't worry. You don't need to contact the express company. The express company is responsible for sending these samples to CTG warehouse safely.

All the freight and customs duties will be paid by sender
. They won't ask you for air freight charge and customs duties.

In the future, we will ask the Malaysian factory to send you the samples produced in Malaysia.

Thank you.

Sabrina Lee
Qingdao Haiyan Drouot

发件人: Kim Surber <KSurber@cabinetstogo.com>
发送时间: 2020年3月28日(星期六) 21:53
收件人: 李蕾 <sabrina@haiyanwoodworking.com>
抄 送: Alex Hughes <ahughes@cabinetstogo.com>; 郑伟 <vivian@haiyanwoodworking.com>; Jill Witter <jwitter@parkstm.com>; Sara Valencia <sara.v@cabinetstogo.com>
主 题: Re: 回复: Entry Level Cabinet Samples

Hi Sabrina -

I am confused by a couple of things you mentioned below. First, where were the sample entry level cabinets made? When you use UPS - are you telling me that you are importing through UPS as the importer of record into the US paying the duties and tariffs? With this courier agency, who are you having them notify to file the customs entry - are you needing CTG to handle this now with Expeditors? Are we paying the duties / tariffs on this shipment?

Thanks,

Kim Surber
Manager Customs Compliance & Process Development

Cabinets To Go
2350 W.O. Smith Drive
Lawrenceburg, TN 38464
(931) 321-0303
Cell (901) 210-0592

<Outlook-vqrw2kdd.jpg>
Visit us at: www.cabinetstogo.com

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From: 李蕾 <sabrina@haiyanwoodworking.com>
Sent: Friday, March 27, 2020 11:30 AM
To: Kim Surber <KSurber@cabinetstogo.com>

Cc: Alex Hughes <ahughes@cabinetstogo.com>; 郑伟 <vivian@haiyanwoodworking.com>; Jill Witter <jwitter@parkstm.com>; Sara Valencia <sara.v@cabinetstogo.com>

Subject: 回复： Entry Level Cabinet Samples

Dear Kim,

Because it is a sample, the sample

were delivered from China. Because our samples were sent to CTG by UPS before, our company has a UPS account, and Haiyan was chosen to pay the customs duties. Because there was not enough shipping space t his time, we found and use a Courier agency company.

Next time we will send the sample by our UPS account or from Malaysia. Thanks for reminding.

- Try to help solve it this time, Thanks.
- If you have any question, Please tell us.
-
- Sabrina Lee
- Qingdao Haiyan Drouot

发件人: Kim Surber <KSurber@cabinetstogo.com>

发送时间: 2020年3月27日(星期五) 21:13

收件人: 李蕾 <sabrina@haiyanwoodworking.com>

抄 送: Alex Hughes <ahughes@cabinetstogo.com>; 郑伟 <vivian@haiyanwoodworking.com>; Jill Witter <jwitter@parkstm.com>; Sara Valencia <sara.v@cabinetstogo.com>

主 题: Re: Entry Level Cabinet Samples

Sabrina-

I understand the value but since these are coming through China there are tariffs and ADD/CVD. Are these cabinets made in China or in Vietnam? Why are we shipping these from China? Please verify.

Thanks,

Kim SurberManager Customs Compliance & Process Development

Cabinets To Go

2350 W.O. Smith Drive
Lawrenceburg, TN 38464
(931) 321-0303
Cell (901) 210-0592

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From: sabrina <sabrina@haiyanwoodworking.com>
Sent: Friday, March 27, 2020 4:13 AM
To: Kim Surber <KSurber@cabinetstogo.com>
Cc: Alex Hughes <ahughes@cabinetstogo.com>; '郑伟' <vivian@haiyanwoodworking.com>
Subject: 答复: Entry Level Cabinet Samples

Dear Kim,

We applied for Fedex through an agent company.

Attached our commercial documents that you used to clear this shipment.

Please note: The value of customs clearance cannot be too high, Otherwise there will be trouble in customs clearance.

Sabrina Lee
Qingdao Haiyan Drouot

发件人: Kim Surber [mailto:KSurber@cabinetstogo.com]

发送时间: 2020年3月26日 22:50

收件人: sabrina@haiyanwoodworking.com

抄送: Alex Hughes; 郑伟

主题: Fw: Entry Level Cabinet Samples

Hi Sabrina -

When you are sending samples to us like below - how are you having them cleared in the US? Are you using CTG's EIN number? I need to be made aware of any shipments that you have CTG as the importer of record. Please advise and can you send me the commercial documents that you used to clear this shipment.

<image002.png>

Thanks,

Kim SurberManager Customs Compliance & Process Development

Cabinets To Go

2350 W.O. Smith Drive
Lawrenceburg, TN 38464
(931) 321-0303
Cell (901) 210-0592

<image004.jpg>

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From: Alex Hughes <ahughes@cabinetstogo.com>
Sent: Thursday, March 26, 2020 9:13 AM

To: Kim Surber <KSurber@cabinetstogo.com>
Subject: FW: Entry Level Cabinet Samples

From: sabrina <sabrina@haiyanwoodworking.com>
Sent: Thursday, March 26, 2020 5:12 AM
To: Alex Hughes <ahughes@cabinetstogo.com>
Cc: Jason Delves <jdelves@cabinetstogo.com>; Brian Pullin <brian.pullin@cabinetstogo.com>; vivian@haiyanwoodworking.com
Subject: 答复: Entry Level Cabinet Samples

Dear Alex,

The FedEx tracking number: **129389531453** .

As to the cause of the COVID 19 in the United States, these sample was booked on a flight to the United States until yesterday.

Sample List:		
1) Entry level cabinet white collection:	RTA 1 Sets;	1 carton
2) Entry level cabinet Gray collections:	Door 4 Pcs.	1 carton
3) Masks purchased from hospitals. (Help hand it over to Jason.) Because the delivery company has a limit on the number of masks each delivery. So another 1000Pcs will be sent tomorrow or the day after tomorrow. (Mr.Jiao and Mrs Jiao Best wishes to everyone.)	RTA 1 Sets; 1000Pcs	1 carton
	Total	4 cartons

We will follow the FedEx tracking number too.

Sabrina Lee
Qingdao Haiyan Drouot

发件人: Alex Hughes [mailto:ahughes@cabinetstogo.com]

发送时间: 2020年3月26日 3:11

收件人: sabrina

抄送: Jason Delves; Brian Pullin

主题: Entry Level Cabinet Samples

Hello Sabrina,

Can you advise of tracking information and an ETA for your samples of the entry level cabinet collections?

Thank you,

Alex Hughes
Director of Merchandising
Cell: (410) 924-2367
<image005.png>

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